

Awards

California Society of Municipal Finance Officers

Certificate of Award

Excellence in Operational Budgeting 2001-2002

Presented to

City of Long Beach

This certificate recognizes the achievement of Excellence in Operational Budgeting and reflects an outstanding budget document and the underlying budgeting process through which the budget is implemented.

February 21, 2002



Joan Michaels
Chair, Budgeting & Financial Management
Wanda D. Smith
Vice-Chair, Budgeting & Financial Management

Dedicated to Excellence in Municipal Financial Management

The California Society of Municipal Finance Officers (CSMFO) presented an award of Excellence in Operational Budgeting to the City of Long Beach for its annual budget for the fiscal year beginning October 1, 2001.

In order to receive this award, a governmental unit must publish an outstanding budget document that reflects program criteria and the underlying budgeting process through which the budget is implemented.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to CSMFO to determine its eligibility for another award.

Awards

California Society of Municipal Finance Officers

Certificate of Award

Merit in Public Communication Budgeting 2001-2002

Presented to

City of Long Beach

This certificate recognizes meritorious achievement in Public Communication Budgeting and reflects a highly professional budget document and the underlying budgeting process through which the budget is implemented.

February 21, 2002



Manuel Dela Cruz
Chair, Budgeting & Financial Management

Jan Michaels
Vice-Chair, Budgeting & Financial Management

Dedicated to Excellence in Municipal Financial Management

The California Society of Municipal Finance Officers (CSMFO) presented an award of Merit in Public Communication Budgeting to the City of Long Beach for its annual budget for the fiscal year beginning October 1, 2001.

The purpose of the award is to recognize any aspect of the budget documents or materials prepared for the budget review process that especially facilitates public awareness and understanding of the jurisdiction's budget.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to CSMFO to determine its eligibility for another award.

Awards



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Long Beach
California**

For the Fiscal Year Beginning
October 1, 2001

Timothy Dwyer
President

Jeffrey R. Egan
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Long Beach for its annual budget for the fiscal year beginning October 1, 2001.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Glossary

Adjusted Budget- The current budget adopted by the City Council, including any Council-approved modifications authorized throughout the year and prior year encumbrances.

Administrative Overhead- Cost applied, based on employee salaries, to fund the administration of the payroll system, employee benefits, labor relations, and ancillary services.

Adopted Budget- The new allocation of expenditures and revenues for the current fiscal year. The adopted budget does not reflect the prior-year estimated carryover budget.

Allocation Plan- A financial plan used to allocate resources among program operations, which lists an estimate of required expenditures and the means of financing them for the fiscal year.

Appropriation- An authorization by the City Council that permits officials to incur obligations and expend City resources within a fiscal year. This includes adopted budget plus prior year estimated carryover budget.

Bureau- A unit of organization within a department.

Capital Improvements- Construction or major repair of City facilities or buildings.

Capital Improvement Program- A plan for Capital expenditures to be incurred each year describing each project, the amount to be expended, and the method of financing.

Capital Outlay- The acquisition costs of equipment with a value of \$5,000 or greater used in providing direct services.

Debt Service- The cost of paying the principal and interest on borrowed money according to a predetermined schedule.

Department- An organizational unit that may be subdivided into bureaus.

Division- A unit of organization within a bureau.

Enterprise Fund- A fund used to account for the City's ongoing activities, which are similar to those found in the private sector in that they are structured to be self-supporting, e.g. gas, airport, towing, etc.

Estimated Actuals/FY 02 Estimated- Anticipated year-end totals for the current fiscal year for expenditures and revenues. These amounts may be larger than the Adopted Budget due to mid-year budget adjustments and prior year encumbrances which are not included in the Adopted Budget.

Estimated Carryover- Funds carried over from prior-years for multi-year grants and projects.

Expenditures- The cost for the personnel, materials and equipment required for a department to function.

Fiscal Year- A time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Long Beach's fiscal year is October 1 through September 30.

Fringe Benefits- Cost of providing employee health/dental/life insurance, payroll taxes (FICA and Medicare), pension costs, workers' compensation and auto allowance.

Full-Time Equivalent (FTE) - 2,088 employee work hours.

Fund- An accounting entity with a self-balancing set of accounts recording financial resources and transactions for specific activities.

Glossary

Fund Balance- The net effect of assets less liabilities at any given point in time.

General Fund- A fund which accounts for tax and other general purpose revenues, e.g., sales taxes, property taxes, fines, interest, etc. and records the transactions of general governmental services, e.g. police, fire, library, parks and public works.

Internal Services- The costs of reimbursement for services provided by Internal Service Fund programs to other City programs and departments.

Internal Service Fund- A fund used to finance and account for goods and services provided by one City department to other City departments.

Memorandum of Understanding (MOU)- Agreement between mutual parties such as between City departments or between the City and employee organizations.

Miscellaneous Skill Pays- Additional compensation for police officers who qualify annually for firearm skill and physical fitness, as well as specialized pay for field training officers and one-officer patrol.

Non-Personal Services- The costs of utilities, materials and supplies, services, and other non-labor costs.

Objective- A specific statement describing a result to be achieved in support of a department's purpose.

Operating Budget- See "Allocation Plan."

Outstanding Encumbrance- The money allocated for payment of goods/services contracted for but not yet received.

Performance Measure- Specific quantitative measures of work performed within an activity or program.

Personal Services- The costs of labor, including salaries and fringe benefits.

Personnel- Reflects total full-time, part-time and temporary budgeted positions, expressed as full-time equivalents. (Example: Two half-time positions equals one full-time equivalent.)

Prior Year Encumbrances (PYE)- Money set aside from last year's budget to pay for items or services ordered during that year but received in the subsequent fiscal year. The encumbrance is removed when the items or services are received and paid for.

Purpose or Mission- A broad statement of goals, in terms of meeting public service needs for which a department is organized.

Resources- Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenues- The historical and estimated yield of taxes and other sources of income that a governmental unit collects and receives for public use.

Salary Savings- Targeted budget amount to be saved by departments during the fiscal year. Although targeted at Personal Services savings (retirements, vacations), the department may realize these savings in other areas of its budget.

Special Revenue Fund- A fund used to account for the proceeds of specific revenue sources that are restricted by law to expenditure for specific purposes.

Glossary

Subsidiary Agency Fund- A fund used to account for funds when the City is acting as an agent for other governmental units, private organizations or individuals.

Tidelands Funds- The Tidelands Operating Funds are used to account for operations, maintenance and development of the Convention Center, beaches, waterways and marinas in the Tidelands area. The Tidelands Oil Revenue Fund is used to account for the proceeds from oil operations within the Tidelands area. The Subsidence Fund is used to account for the accumulation of resources to minimize and remedy future land sinkage due to oil operations in the Tidelands area.

User Charges/Fees- The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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Acknowledgements

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